

2017

CERTIFICATE

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

City of Leon

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2017; and
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
Computation to Determine Limit for 2017	Page No. 2			
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Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101a	8	311,036	78,592
Debt Service	10-113	9	39,000	
Library	12-1220	9	4,200	3,515
Employee Benefits	12-16,102	10	39,800	21,558
Law Enforcement		10	244,314	
Special Highway		11	54,731	
Water Utility		11	161,230	
Sewer Utility		12	343,809	
Refuse Utility		12	54,706	
Non-Budgeted Funds		13		
Totals	xxxxxx		1,252,826	103,665
Notice of the vote to adopt required to be published and attached to the budget?			No	County Clerk's Use Only
Budget Summary		14		2,386,172
Neighborhood Revitalization				Nov 1, 2016 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: *Nov 1, 2016*
[Signature]
County Clerk



L. GERALD SCHUETZ
Steven D. Schuetz
Sheryl M. Thornton
Bruce Proctor
Kris Semisch
[Signature]
Bruce Proctor
Kris Semisch

Governing Body

City of Leon

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ 103,448
2. Debt service levy in 2016 budget	- \$ 0
3. Tax levy excluding debt service	\$ 103,448

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ 2,016	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ 49,496	
5b. Personal property 2015	- 58,864	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2016 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2016 :	+ 0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	2,016	
9. Total estimated valuation July 1, 2016	2,384,409	
10. Total valuation less valuation adjustment (9 minus 8)	2,382,393	
11. Factor for increase (8 divided by 10)	0.00085	
12. Amount of increase (11 times 3)	+ \$ 88	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 103,536	
14. Debt service levy in this 2017 budget		
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	103,536	
16. Consumer Price Index for all urban consumers for calendar year 2015	0.125%	
17. Consumer Price Index adjustment (3 times 16)	\$ 129	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 103,665	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Leon

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	79,103	14,721	275	329	1,354	147
Debt Service						
Library	3,225	600	11	13	55	6
Employee Benefits	21,120	3,930	73	88	362	39
Law Enforcement						
TOTAL	103,448	19,251	359	430	1,771	192

County Treas Motor Vehicle Estimate 19,251

County Treas Recreational Vehicle Estimate 359

County Treas 16/20M Vehicle Estimate 430

County Treas Commercial Vehicle Tax Estimate 1,771

County Treas Watercraft Tax Estimate 192

Motor Vehicle Factor 0.18609

Recreational Vehicle Factor 0.00347

16/20 Vehicle Factor 0.00416

Commercial Vehicle Factor 0.01712

Watercraft Factor 0.00186

City of Leon

2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
General	Equipment Reserve				12-1,117
Law Enforcement	Equipment Reserve	-	5,000	5,000	12-1,117
Law Enforcement	Employee Benefits	-	8,750	8,750	12-825d
Water	Employee Benefits	-	2,500	2,500	12-825d
Sewer	Employee Benefits	-	2,500	2,500	12-825d
Sewer	Sewer Reserve	-	30,000	30,000	12-631o
Totals		0	48,750	48,750	
Adjustments*					
Adjusted Totals		0	48,750	48,750	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt Obligation:	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1998	10/5/1998	10/5/2018	variable	345,000	75,000	March		1,875		1,250	
						Sept	Sept	1,875	25,000	1,250	25,000
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Variable	22,350	18,400	March		351		334	
						Sept	Sept	351	1,100	335	1,200
Total G.O. Bonds					93,400			4,452	26,100	3,169	26,200
Revenue Bonds:											
Series 2010-Well	11/18/2010	9/1/2026	variable	138,000	110,000	March		2,175		2,025	
						Sept	Sept	2,175	10,000	2,025	10,000
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	776,831	658,099	March		7,634	15,351	7,276	15,709
						Sept	Sept	7,456	15,529	7,093	15,891
Total Revenue Bonds					768,099			19,440	40,880	18,419	41,600
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					861,499			23,892	66,980	21,588	67,800

City of Leon

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	44,892	128,631	137,518
Receipts:			
Ad Valorem Tax	92,536	79,103	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		15,920	14,721
Recreational Vehicle Tax		348	275
16/20M Vehicle Tax		390	329
Commercial Vehicle Tax		1,337	1,354
Watercraft Tax		189	147
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing		2,500	
Local Alcoholic Liquor	448		
Compensating Use Tax	8,063	8,000	8,000
Local Sales Tax	21,733	21,500	21,500
Franchise Tax	40,482	45,000	45,000
Fines, Fees & Permits	1,866	2,500	2,500
Reimbursements	5,510		
Interest on Idle Funds	889	300	300
Miscellaneous		800	800
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	171,527	177,887	94,926
Resources Available:	216,419	306,518	232,444
Expenditures:			
Salaries & Wages	40,958	41,000	45,000
Employee Benefits (Balance from Fund)	28,804	30,000	30,000
Contractual	8,253	25,000	30,000
Commodities	9,214	21,000	21,000
Street Improvements		35,000	159,036
Street Lighting		4,000	4,000
Capital Outlay	559	1,000	10,000
Five Mills Street Improvement		12,000	12,000
Transfer to Equipment Reserve			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	87,788	169,000	311,036
Unencumbered Cash Balance Dec 31	128,631	137,518	xxxxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	183,313	169,989	311,036
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			311,036
Tax Required			78,592
Delinquent Comp Rate: 0.0%			0
Amount of 2016 Ad Valorem Tax			78,592

City of Leon

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	-10,564	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Rental Income-Senior Housing	27,865	39,000	39,000
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous		314	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	27,865	39,314	39,000
Resources Available:	27,865	28,750	39,000
Expenditures:			
Contractual	324		11,500
Commodities			
Principal	38,105	25,000	25,000
Interest		3,750	2,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	38,429	28,750	39,000
Unencumbered Cash Balance Dec 31	-10,564	0	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	44,019	39,000	39,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		39,000
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2016 Ad Valorem Tax	0

See Tab B

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	969	367	0
Receipts:			
Ad Valorem Tax	3,539	3,225	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		607	600
Recreational Vehicle Tax		13	11
16/20M Vehicle Tax		15	13
Commercial Vehicle Tax		51	55
Watercraft Tax		7	6
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,539	3,918	685
Resources Available:	4,508	4,285	685
Expenditures:			
Appropriations to Library	4,141	4,285	4,200
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,141	4,285	4,200
Unencumbered Cash Balance Dec 31	367	0	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	4,275	4,300	4,200
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		4,200
		Tax Required	3,515
		Delinquent Comp Rate:	0.0%
		Amount of 2016 Ad Valorem Tax	3,515

Qualifies for S

City of Leon

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Employee Benefits			
Unencumbered Cash Balance Jan 1	6,613	0	0
Receipts:			
Ad Valorem Tax	25,652	21,120	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		4,336	3,930
Recreational Vehicle Tax		95	73
16/20M Vehicle Tax		106	88
Commercial Vehicle Tax		364	362
Watercraft Tax		52	39
Transfer from Law Enforcement		8,750	8,750
Transfer from Water		2,500	2,500
Transfer from Sewer		2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	25,652	39,823	18,242
Resources Available:	32,265	39,823	18,242
Expenditures:			
Payroll Taxes & Benefits	32,265	39,823	39,800
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,265	39,823	39,800
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	51,000	46,283	39,800
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2016 Ad Valorem Tax		
			21,558

Adopted Budget

Adopted Budget	Prior Year 21144	Current Year Estimate for 2016	Proposed Budget Year for 2017
Law Enforcement			
Unencumbered Cash Balance Jan 1	58,204	93,064	84,314
Receipts:			
Fines & Fees	142,705	160,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	142,705	160,000	160,000
Resources Available:	200,909	253,064	244,314
Expenditures:			
Salaries & Benefits	56,267	70,000	70,000
Contractual	23,216	45,000	45,000
Commodities	28,362	40,000	115,564
Transfer to Employee Benefits		8,750	8,750
Transfer to Equipment Reserve		5,000	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	107,845	168,750	244,314
Unencumbered Cash Balance Dec 31	93,064	84,314	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	155,896	222,308	244,314

City of Leon

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	14,759	37,152	33,861
Receipts:			
State of Kansas Gas Tax	18,233	18,290	18,090
County Transfers Gas	2,633	3,110	2,780
Sale of Equipment	3,429		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,295	21,400	20,870
Resources Available:	39,054	58,552	54,731
Expenditures:			
Salaries & Benefits			
Contractual	1,190	20,000	40,000
Commodities	712	4,691	14,731
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,902	24,691	54,731
Unencumbered Cash Balance Dec 31	37,152	33,861	0
2015/2016/2017 Budget Authority Amount:	32,472	24,691	54,731

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	14,285	17,080	11,230
Receipts:			
Charges to Customers	143,918	150,000	150,000
Deposits	5,445		
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	149,363	150,000	150,000
Resources Available:	163,648	167,080	161,230
Expenditures:			
Salaries & Benefits	21,144	21,000	21,000
Contractual	53,704	40,000	40,000
Commodities	71,720	73,000	66,955
Capital Outlay		5,000	5,000
Tower Maintenance Contract			11,725
Debt Service-Well		14,350	14,050
Transfer to Employee Benefits		2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	146,568	155,850	161,230
Unencumbered Cash Balance Dec 31	17,080	11,230	0
2015/2016/2017 Budget Authority Amount:	151,832	162,453	161,230

City of Leon

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	120,518	186,081	196,309
Receipts:			
Charges to Customers	147,310	145,000	145,000
Special Assessments		2,500	2,500
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	147,310	147,500	147,500
Resources Available:	267,828	333,581	343,809
Expenditures:			
Salaries & Benefits	21,910	28,000	28,000
Contractual	11,605	20,000	20,000
Commodities	460	4,000	4,000
Capital Outlay		5,000	211,471
Debt Service-Series 2011	45,970	45,970	45,969
Debt Service-Bluestem	1,802	1,802	1,869
Transfer to Employee Benefits		2,500	2,500
Transfer to Sewer Reserve		30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	81,747	137,272	343,809
Unencumbered Cash Balance Dec 31	186,081	196,309	0
2015/2016/2017 Budget Authority Amount:	237,494	286,944	343,809

Adopted Budget Refuse Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	14,807	19,013	9,706
Receipts:			
Charges to Customers	41,257	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	41,257	45,000	45,000
Resources Available:	56,064	64,013	54,706
Expenditures:			
Salaries & Benefits		5,000	5,000
Contractual	37,017	45,000	45,000
Commodities	34	4,307	4,706
Capital Outlay			
Transfer to Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	37,051	54,307	54,706
Unencumbered Cash Balance Dec 31	19,013	9,706	0
2015/2016/2017 Budget Authority Amount:	60,960	54,307	54,706

City of Leon

NON-BUDGETED FUNDS

(Only the actual budget year for 2015 is to be shown)

2017

Non-Budgeted Funds

[illegible]

***** Note:** These two block figures should agree.

2017

NOTICE OF BUDGET HEARING

The governing body of
City of Leon
will meet on August 24, 2016 at 6:30 PM at Leon City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	87,788	33.060	169,000	33.759	311,036	78,592	32.961
Debt Service	38,429		28,750		39,000		
Library	4,141	1.262	4,285	1.376	4,200	3,515	1.474
Employee Benefits	32,265	9.005	39,823	9.013	39,800	21,558	9.041
Law Enforcement	107,845		168,750		244,314		
Special Highway	1,902		24,691		54,731		
Water Utility	146,568		155,850		161,230		
Sewer Utility	81,747		137,272		343,809		
Refuse Utility	37,051		54,307		54,706		
Reserves							
Totals	537,736	43.327	782,728	44.148	1,252,826	103,665	43.476
Less: Transfers	0		48,750		48,750		
Net Expenditure	537,736		733,978		1,204,076		
Total Tax Levied	101,589		103,448		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,344,717		2,343,152		2,384,409		

Outstanding Indebtedness,

January 1,	2014	2015	2016
G.O. Bonds	145,500	119,500	93,400
Revenue Bonds	847,762	846,923	768,099
Total	993,262	966,423	861,499

*Tax rates are expressed in mills

L Gerald Schuetz

City Official Title: Mayor

(Published in The Butler County Times-Gazette August 11, 2016.)

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City of Leon
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Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	87,788	33.060	169,000	33.759	311,036	78,592	32.961
Debt Service	38,429		28,750		39,000		
Library	4,141	1.262	4,285	1.376	4,200	3,515	1.474
Employee Benefits	32,263	9.005	39,823	9.013	39,800	21,558	9.041
Law Enforcement	107,845		168,750		244,314		
Special Highway	1,902		24,691		54,731		
Water Utility	146,568		155,850		161,230		
Sewer Utility	81,747		137,272		343,809		
Refuse Utility	37,051		54,307		54,706		
Reserves							
Totals	537,736	43.327	782,728	44.148	1,252,826	103,665	43.476
Less: Transfers	0		48,750		48,750		
Net Expenditure	537,736		733,978		1,204,076		
Total Tax Levied	101,589		103,448		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,344,717		2,343,152		2,384,409		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	145,500	119,500	93,400
Revenue Bonds	847,762	846,923	768,099
Total	993,262	966,423	861,499

*Tax rates are expressed in mills

L. Gerald Schnetz

City Official Title: Mayor